

IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF WISCONSIN

UNITED STATES OF AMERICA,	)	
	)	Case No. 1:15-cv-54
Plaintiff,	)	
	)	
v.	)	
	)	
DANIEL C. SIGL,	)	
KELLY K. SIGL, and	)	
SHAWANO COUNTY TREASURER,	)	
	)	
Defendants.	)	
_____	)	

**ORDER FOR JUDGMENT**

WHEREAS, the Court has determined that, pursuant to the Stipulation for Entry of Judgment among Plaintiff, the United States of America, and Defendants, Daniel C. Sigl, Kelly K. Sigl, and the Shawano County Treasurer, judgment should be entered consistent with the agreement. Therefore,

IT IS HEREBY ORDERED that Judgment is entered in favor of the United States and against Daniel C. Sigl for his 2012 federal income tax liability in the amount of \$3,965.34, plus interest and statutory additions allowable by law from April 30, 2015.

IT IS FURTHER ORDERED that Judgment is entered in favor of the United States and against Daniel C. Sigl for Trust Fund Recovery Penalties assessed against him pursuant to 26 U.S.C. 6672 for the tax periods ending March 31, 2001, June 30, 2001, September 30, 2001, December 31, 2001, March 31, 2002, June 30, 2002, September 30, 2002, December 31, 2002, March 31, 2003, June 30, 2003, and September 30, 2003 in the total amount of \$228,814.83, plus interest and statutory additions allowable by law from April 30, 2015, until the judgment is paid.

IT IS FURTHER ORDERED that Judgment is entered in favor of the United States and against Kelly K. Sigl for Trust Fund Recovery Penalties assessed against her pursuant to 26 U.S.C. § 6672 for the tax periods ending March 31, 2001, June 30, 2001, September 30, 2001, December 31, 2001, March 31, 2002, June 30, 2002, September 30, 2002, December 31, 2002, March 31, 2003, June 30, 2003, and September 30, 2003 in the total amount of \$228,597.60, plus interest and statutory additions allowable by law from April 30, 2015, until the judgment is paid.

IT IS FURTHER ORDERED that the United States has valid and subsisting federal tax liens that arose at the time the federal income tax and trust fund recovery penalty assessments were made against Daniel C. Sigl and Kelly K. Sigl and attached at the time of assessment to all property and rights to property held by Daniel C. Sigl and Kelly K. Sigl, as well as to all of Daniel C. Sigl's and Kelly K. Sigl's subsequently acquired property and rights to property, including property located at N2635 County Highway Y, Clintonville, Wisconsin ("Subject Property"), which legally described as follows:

That part of the Northeast Quarter (NE 1/4) of the southwest Quarter (SW 1/4) of Section 33, Township 26, North, Range 15 East, in Shawano County, Wisconsin, bounded and described as follows: Commencing at the center quarter corner of said Section 33; thence N88 deg. 31'43" W along the quarter line 75.00 feet; thence S 01 deg 29'48" W 377.30 feet; thence S 36 deg. 51'47" W 668.60 feet to the place of the beginning; thence continue on the same line 165 feet; thence N 53 deg 08' 13" W 264.00 feet; thence N 36 deg. 51'47" E 165.00 feet; thence S 53 08'13"E 264.00 feet to the place of the beginning. Containing 1.00 acre, more or less. Now known as Lot 15 of Forest View Subdivision Sec. 33 Town 26N Range 15E.

IT IS FURTHER ORDERED that the Subject Property shall be sold, and that the proceeds from any resulting sale be disbursed in the following order of priority:

- A. First to the Shawano County Treasurer for any unpaid real property taxes on the Subject Property, plus any accruing cost and interest.
- B. Second to the United States for the tax liabilities described above, plus statutory additions allowable by law from April 30, 2015; and

C. Any remaining sums to be evenly divided between Daniel C. Sigl and Kelly K. Sigl.

IT IS FURTHER ORDERED that in the event that Daniel C. Sigl and Kelly K. Sigl do not enter into a contract to sell the Subject Property on or before August 31, 2015 (with a closing date of no later than October 31, 2015) for the minimum sale price agreed-upon by the parties, the Subject Property is to be sold by the IRS Property Appraisal and Liquidation Specialists (PALS) pursuant to the Court's Order of Sale.

The clerk shall enter judgment accordingly.

**DATED** this 4th day of June, 2015.

/s William C. Griesbach  
WILLIAM C. GRIESBACH  
United States District Judge